

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

North Newton School Corp (5945)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|---|--|--------------------|--------------------|--------------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11100 Elementary | \$2,111,189 | \$2,555,592 | \$2,362,665 | 12% | -8% |
| | 11300 High School | \$1,463,590 | \$1,726,820 | \$1,738,155 | 19% | 1% |
| | 11355 Academic Honors - High Ability Student Program | \$0 | \$19,260 | \$25,921 | n/a | 35% |
| | 11420 Agriculture B | \$91,240 | \$153,601 | \$164,197 | 80% | 7% |
| | 11450 Consumer and Homemaking | \$83,068 | \$94,563 | \$96,266 | 16% | 2% |
| | 11590 Other Vocational Education Programs | \$6,015 | \$8,045 | \$4,453 | -26% | -45% |
| | 11620 Middle/Junior High | \$11,200 | \$0 | \$0 | -100% | n/a |
| | 11630 High School | \$0 | \$61,713 | \$60,217 | n/a | -2% |
| | 11920 Project 4R | \$19,139 | \$0 | \$0 | -100% | n/a |
| | 12100 Gifted and Talented | \$15,447 | \$12,076 | \$13,417 | -13% | 11% |
| | 12210 Mild Mental Handicap | \$151,231 | \$116,759 | \$119,040 | -21% | 2% |
| | 12220 Moderate Mental Handicap | \$0 | \$0 | \$0 | n/a | n/a |
| | 12350 Homebound | \$6,875 | \$23,344 | \$21,808 | 217% | -7% |
| | 12410 Emotional Handicap - Full Time | \$0 | \$47,616 | \$49,376 | n/a | 4% |
| | 12510 Communication Disorder | \$78,019 | \$86,440 | \$128,377 | 65% | 49% |
| | 12520 Compensatory | \$12,049 | \$159 | \$123 | -99% | -22% |
| | 12620 Learning Disability - All Others | \$162,001 | \$319,391 | \$345,207 | 113% | 8% |
| | 12710 Equal Opportunity At Risk | \$24,442 | \$49,656 | \$50,052 | 105% | 1% |
| | 14100 Elementary | \$255 | \$0 | \$0 | -100% | n/a |
| | 14300 High School | \$15,780 | \$14,372 | \$21,790 | 38% | 52% |
| | 16100 Remediation Testing | \$40,742 | \$2,004 | \$6,725 | -83% | 236% |
| | 16200 Preventive Remediation | \$40,856 | \$45,945 | \$44,504 | 9% | -3% |
| | 22210 Service Area Direction | \$49,760 | \$89,497 | \$94,514 | 90% | 6% |
| | 22220 School Library | \$17,864 | \$15,275 | \$16,872 | -6% | 10% |
| | 22230 Audiovisual | \$841 | \$359 | \$688 | -18% | 91% |
| | 22250 Computer Assisted Instruction Services | \$0 | \$10,614 | \$0 | n/a | -100% |
| | 24100 Office of the Principal Services | \$430,642 | \$572,364 | \$574,897 | 33% | 0% |
| | 25820 Textbooks and Repairs | \$150,723 | \$197,167 | \$180,578 | 20% | -8% |
| | 25840 Other Textbook Rental Services | \$1,946 | \$2,614 | \$3,785 | 94% | 45% |
| | 25870 Materials and Supplies | \$8,627 | \$26,887 | \$30,548 | 254% | 14% |
| | 26497 Teachers Retirement Fund | \$189,015 | \$329,805 | \$325,613 | 72% | -1% |
| | 41100 Transfer Tuition | \$90,926 | \$50,116 | \$86,074 | -5% | 72% |
| | 41300 Area Vocational Schools | \$0 | \$27,490 | \$28,283 | n/a | 3% |
| | 41400 Joint Services and Supply | \$87,629 | \$85,001 | \$40,066 | -54% | -53% |
| | 41600 Joint Services and Supply - Other | \$2,654 | \$9,029 | \$6,471 | 144% | -28% |
| Student Academic Achievement Total | | \$5,363,764 | \$6,753,575 | \$6,640,681 | 24% | -2% |

Student Instructional Support

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|--|--|------------------|------------------|------------------|------------------|-----------------|
| | 21120 Attendance Services | \$16,622 | \$20,258 | \$20,993 | 26% | 4% |
| | 21130 Social Work Services | \$21,097 | \$0 | \$0 | -100% | n/a |
| | 21140 Pupil Accounting | \$22,684 | \$35,988 | \$36,230 | 60% | 1% |
| | 21210 Service Area Direction | \$12,062 | \$0 | \$0 | -100% | n/a |
| | 21220 Counseling Services | \$79,917 | \$157,478 | \$162,309 | 103% | 3% |
| | 21320 Medical Services | \$4,991 | \$0 | \$0 | -100% | n/a |
| | 21340 Nurse Services | \$39,876 | \$46,618 | \$49,130 | 23% | 5% |
| | 21690 Other Special Education Administration | \$0 | \$1,256 | \$0 | n/a | -100% |
| | 22110 Service Area Direction | \$62,959 | \$898 | \$14,430 | -77% | > 500% |
| | 22120 Instruction & Curriculum Development | \$0 | \$33,313 | \$27,283 | n/a | -18% |
| | 22130 Instructional Staff Training Services | \$0 | \$9,455 | \$4,558 | n/a | -52% |
| | 23110 Service Area Direction | \$16,405 | \$14,929 | \$24,846 | 51% | 66% |
| | 23190 Other Governing Body Services | \$0 | \$4,496 | \$6,830 | n/a | 52% |
| | 23210 Office of the Superintendent | \$117,932 | \$129,154 | \$180,304 | 53% | 40% |
| | 23220 Community Relations | \$0 | \$0 | \$0 | n/a | n/a |
| | 26710 Technology Support and Maintenance | \$0 | \$101,662 | \$107,574 | n/a | 6% |
| Student Instructional Support Total | | \$394,544 | \$555,505 | \$634,488 | 61% | 14% |
| Overhead and Operational | | | | | | |
| | 23150 Legal Services | \$56,100 | \$30,711 | \$31,624 | -44% | 3% |
| | 23160 Promotion Expenses | \$832 | \$2,214 | \$1,316 | 58% | -41% |
| | 25110 Office of the Business Manager | \$0 | \$70,119 | \$69,262 | n/a | -1% |
| | 25250 Financial Accounting | \$44,784 | \$0 | \$0 | -100% | n/a |
| | 25291 Refund of Revenue | \$0 | \$895 | \$103 | n/a | -88% |
| | 25292 Petty Cash | \$1,025 | \$325 | \$325 | -68% | 0% |
| | 25293 Printed Forms | \$0 | \$2,197 | \$730 | n/a | -67% |
| | 25295 Bank Service Charge | \$0 | \$178 | \$164 | n/a | -8% |
| | 25296 Cash Change | \$0 | \$500 | \$500 | n/a | 0% |
| | 25353 Skilled Craft Employees | \$16,229 | \$0 | \$0 | -100% | n/a |
| | 25360 Rent of Buildings & Equipment | \$1,359 | \$164 | \$55 | -96% | -67% |
| | 25410 Service Area Direction | \$33,557 | \$92,778 | \$98,849 | 195% | 7% |
| | 25420 Maintenance of Buildings | \$1,131,976 | \$1,285,374 | \$1,338,495 | 18% | 4% |
| | 25430 Maintenance of Grounds | \$8,845 | \$675 | \$1,424 | -84% | 111% |
| | 25440 Maintenance of Equipment | \$120,941 | \$108,204 | \$114,347 | -5% | 6% |
| | 25460 Security Services | \$0 | \$1,595 | \$8,048 | n/a | 404% |
| | 25470 Insurance (other than buses) | \$81,803 | \$168,596 | \$130,688 | 60% | -22% |
| | 25510 Service Area Direction | \$95,136 | \$123,694 | \$113,261 | 19% | -8% |
| | 25520 Vehicle Operation | \$252,128 | \$329,725 | \$346,000 | 37% | 5% |
| | 25540 Vehicle Servicing and Maintenance | \$186,286 | \$309,994 | \$287,592 | 54% | -7% |
| | 25550 Purchase of School Buses | \$143,704 | \$195,369 | \$272,008 | 89% | 39% |

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|---------------------------------------|--|--------------------|--------------------|--------------------|------------------|-----------------|
| | 25560 Insurance on Buses | \$20,580 | \$51,233 | \$43,177 | 110% | -16% |
| | 25590 Other Pupil Transportation Services | \$2,242 | \$1,330 | \$1,568 | -30% | 18% |
| | 25610 Service Area Direction | \$9,939 | \$16,413 | \$16,589 | 67% | 1% |
| | 25620 Food Preparation and Dispensing | \$160,931 | \$172,203 | \$175,413 | 9% | 2% |
| | 25640 Food Purchases | \$195,729 | \$197,874 | \$227,122 | 16% | 15% |
| | 25690 Other Food Services | \$40,366 | \$23,282 | \$29,196 | -28% | 25% |
| | 25920 Ditch Assessments | \$0 | \$10 | \$10 | n/a | 0% |
| | 25940 Settlements | \$10,000 | \$0 | \$0 | -100% | n/a |
| | 26495 Official Bonds | \$1,720 | \$0 | \$3,390 | 97% | n/a |
| | 26499 Other | \$0 | \$0 | \$0 | n/a | n/a |
| | 32000 Community Recreation | \$3,360 | \$0 | \$0 | -100% | n/a |
| | 34000 Athletic Coaches | \$99,220 | \$114,845 | \$118,084 | 19% | 3% |
| | 39600 Step Ahead | \$0 | \$14,315 | \$14,851 | n/a | 4% |
| | 39900 Other Community Services | \$0 | \$0 | \$69 | n/a | n/a |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$0 | \$14,978 | \$2,358 | n/a | -84% |
| Overhead and Operational Total | | \$2,718,792 | \$3,329,790 | \$3,446,619 | 27% | 4% |
| Nonoperational | | | | | | |
| | 25350 Building Acquisition/Construction/Improvement | \$130,040 | \$0 | \$0 | -100% | n/a |
| | 25351 Building Acquisition/Construction/Improvement | \$0 | \$142,525 | \$882,986 | n/a | > 500% |
| | 25352 Energy Savings Contracts | \$32,784 | \$131,137 | \$0 | -100% | -100% |
| | 25355 Sports Facilities | \$0 | \$24,515 | \$19,946 | n/a | -19% |
| | 25370 Purchase of Moveable Equipment | \$9,639 | \$29,108 | \$28,265 | 193% | -3% |
| | 25380 Purchase of Mobile or Fixed Equipment | \$116,651 | \$164,154 | \$183,723 | 57% | 12% |
| | 25390 Other Facilities Acquisition & Construction | \$9,682 | \$130,215 | \$69,782 | > 500% | -46% |
| | 51100 Bonds, PRINCIPAL OF DEBT | \$0 | \$315,000 | \$335,000 | n/a | 6% |
| | 52100 Bonds, INTEREST ON DEBT | \$0 | \$166,110 | \$153,085 | n/a | -8% |
| | 53100 Buildings, LEASE RENTAL | \$710,000 | \$320,000 | \$345,000 | -51% | 8% |
| | 53150 Buildings - Interest | \$0 | \$235,000 | \$210,000 | n/a | -11% |
| | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$139,688 | \$128,365 | \$166,387 | 19% | 30% |
| | 59100 Bond Registrars Fee | \$0 | \$500 | \$500 | n/a | 0% |
| | 59200 Bond Bank Fee | \$0 | \$0 | \$0 | n/a | n/a |
| Nonoperational Total | | \$1,148,484 | \$1,786,630 | \$2,394,675 | 109% | 34% |
| prorated | | | | | | |
| | 26491 PERF | \$47,661 | \$42,260 | \$40,970 | -14% | -3% |
| | 26492 Social Security | \$453,103 | \$564,223 | \$562,646 | 24% | 0% |
| | 26493 Workmen's Compensation | \$42,264 | \$56,971 | \$55,605 | 32% | -2% |
| | 26494 Group Insurance | \$685,285 | \$1,289,909 | \$1,088,421 | 59% | -16% |

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|------------------------------|--------------------------------------|--------------------|--------------------|--------------------|------------------|-----------------|
| | 26496 Unemployment Compensation | \$3,661 | \$29,210 | \$24,993 | > 500% | -14% |
| | 26498 Severance/Early Retirement Pay | \$36,655 | \$2,534,992 | \$148,498 | 305% | -94% |
| prorated Total | | \$1,268,628 | \$4,517,566 | \$1,921,132 | 51% | -57% |
| Not Categorized | | | | | | |
| | 39000 Other Community Services | \$16,978 | \$645 | \$0 | -100% | -100% |
| Not Categorized Total | | \$16,978 | \$645 | \$0 | -100% | -100% |

| 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|--|---------------------|---------------------|---------------------|------------------|-----------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$6,280,252 | \$10,669,267 | \$8,031,189 | 28% | -25% | 57.6% | 63.0% | 53.4% |
| Student Instructional Support | \$458,125 | \$685,499 | \$760,358 | 66% | 11% | 4.2% | 4.0% | 5.1% |
| Overhead and Operational Nonoperational | \$3,007,351 | \$3,801,669 | \$3,851,374 | 28% | 1% | 27.6% | 22.4% | 25.6% |
| Not Categorized | \$16,978 | \$645 | \$0 | 109% | 34% | 10.5% | 10.5% | 15.9% |
| Grand Total | \$10,911,190 | \$16,943,710 | \$15,037,596 | 38% | -11% | | | |

| | FY1997 | FY2006 | FY2007 |
|---|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 61.8% | 67.0% | 58.5% |